

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Lake Station Community Schools (4680)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$1,943,786	\$2,651,510	\$2,668,397	37%	1%
	11200 Middle/Junior High	\$648,518	\$603,305	\$618,231	-5%	2%
	11300 High School	\$1,104,161	\$1,330,205	\$1,314,253	19%	-1%
	12100 Gifted and Talented	\$7,687	\$11,809	\$12,202	59%	3%
	12350 Homebound	\$3,892	\$10,026	\$10,075	159%	0%
	12620 Learning Disability - All Others	\$270	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$641,624	\$41,439	\$41,737	-93%	1%
	12900 Other Special Programs	\$51,994	\$5,635	\$57	-100%	-99%
	14100 Elementary	\$0	\$43,746	\$63,196	n/a	44%
	14300 High School	\$22,451	\$25,184	\$44,880	100%	78%
	16100 Remediation Testing	\$24,958	\$28,003	\$2,647	-89%	-91%
	16200 Preventive Remediation	\$11,155	\$40,026	\$58,568	425%	46%
	22220 School Library	\$111,349	\$132,827	\$141,458	27%	6%
	22230 Audiovisual	\$51,523	\$1,599	\$0	-100%	-100%
	22250 Computer Assisted Instruction Services	\$230,652	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$15,032	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$482,706	\$683,527	\$660,432	37%	-3%
	25860 Textbooks and Workbooks	\$133,402	\$139,716	\$94,141	-29%	-33%
	25870 Materials and Supplies	\$15,599	\$12,205	\$10,949	-30%	-10%
	26497 Teachers Retirement Fund	\$156,991	\$277,941	\$273,861	74%	-1%
	41100 Transfer Tuition	\$0	\$714	\$583	n/a	-18%
	41300 Area Vocational Schools	\$74,123	\$30,950	\$108,315	46%	250%
	41400 Joint Services and Supply	\$10,961	\$54,900	\$8,532	-22%	-84%
	41500 Interlocal Agreements - Special Education	\$0	\$716,697	\$719,918	n/a	0%
	41900 Other	\$0	\$0	\$600	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$5,742,833</b>	<b>\$6,841,963</b>	<b>\$6,853,030</b>	<b>19%</b>	<b>0%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$44,198	\$0	\$0	-100%	n/a
	21120 Attendance Services	\$17,677	\$75,861	\$103,365	485%	36%
	21220 Counseling Services	\$109,663	\$136,570	\$128,776	17%	-6%
	21340 Nurse Services	\$32,716	\$52,328	\$43,222	32%	-17%
	22110 Service Area Direction	\$88,084	\$16,932	\$33,552	-62%	98%
	22120 Instruction & Curriculum Development	\$0	\$19,824	\$23,227	n/a	17%
	22130 Instructional Staff Training Services	\$0	\$2,000	\$1,550	n/a	-22%
	23120 Service Area Assistants	\$74,313	\$89,968	\$87,034	17%	-3%
	23210 Office of the Superintendent	\$149,603	\$204,064	\$219,108	46%	7%
	24900 Other Support Services - School Admin.	\$24,666	\$53,457	\$69,338	181%	30%
	26450 Health Services	\$3,260	\$1,915	\$1,119	-66%	-42%
	26710 Technology Support and Maintenance	\$0	\$139,456	\$197,941	n/a	42%

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<b>Student Instructional Support Total</b>		<b>\$544,180</b>	<b>\$792,376</b>	<b>\$908,232</b>	<b>67%</b>	<b>15%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$10,363	\$8,384	\$6,996	-32%	-17%
	23160 Promotion Expenses	\$0	\$5,414	\$2,203	n/a	-59%
	25295 Bank Service Charge	\$0	\$1,877	\$1,981	n/a	6%
	25360 Rent of Buildings & Equipment	\$15,139	\$10,212	\$15,612	3%	53%
	25410 Service Area Direction	\$114,194	\$132,756	\$131,840	15%	-1%
	25420 Maintenance of Buildings	\$1,004,220	\$1,583,054	\$1,444,934	44%	-9%
	25430 Maintenance of Grounds	\$29,579	\$51,180	\$95,666	223%	87%
	25440 Maintenance of Equipment	\$94,669	\$222,185	\$179,157	89%	-19%
	25450 Vehicle Maintenance (other than buses)	\$8,930	\$39,184	\$36,698	311%	-6%
	25460 Security Services	\$34,165	\$48,030	\$53,837	58%	12%
	25470 Insurance (other than buses)	\$73,232	\$92,218	\$81,487	11%	-12%
	25510 Service Area Direction	\$23,096	\$58,135	\$32,989	43%	-43%
	25520 Vehicle Operation	\$95,876	\$140,615	\$165,786	73%	18%
	25530 Monitoring Services	\$1,296	\$809	\$1,102	-15%	36%
	25540 Vehicle Servicing and Maintenance	\$42,859	\$63,744	\$75,536	76%	18%
	25550 Purchase of School Buses	\$66,550	\$63,502	\$0	-100%	-100%
	25560 Insurance on Buses	\$8,062	\$11,512	\$9,647	20%	-16%
	25580 Contracted Transportation Services	\$15,525	\$1,965	\$2,429	-84%	24%
	25610 Service Area Direction	\$32,508	\$41,159	\$42,058	29%	2%
	25620 Food Preparation and Dispensing	\$210,134	\$216,533	\$211,610	1%	-2%
	25640 Food Purchases	\$178,322	\$213,958	\$247,910	39%	16%
	25690 Other Food Services	\$5,233	\$9,301	\$849	-84%	-91%
	26495 Official Bonds	\$1,156	\$578	\$578	-50%	0%
	26499 Other	\$0	\$74,514	\$72,106	n/a	-3%
	31000 Direction of Community Services	\$120	\$0	\$0	-100%	n/a
	33000 Civic Services	\$0	\$2,461	\$13,269	n/a	439%
	34000 Athletic Coaches	\$134,117	\$123,967	\$88,043	-34%	-29%
	36000 Welfare Activities Services	\$0	\$0	\$0	n/a	n/a
	37000 Nonpublic School Pupils Services	\$0	\$193	\$0	n/a	-100%
	39400 Latch Key Kids Program	\$0	\$443	\$97	n/a	-78%
	52200 Temporary Loans, INTEREST ON DEBT	\$18,499	\$80,898	\$115,681	> 500%	43%
<b>Overhead and Operational Total</b>		<b>\$2,217,844</b>	<b>\$3,298,782</b>	<b>\$3,130,102</b>	<b>41%</b>	<b>-5%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$874,090	\$20,000	\$15,192	-98%	-24%
	25350 Building Acquisition/Construction/Improvement	\$241,690	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$69,215	\$15,499	n/a	-78%

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	25355 Sports Facilities	\$0	\$234	\$750	n/a	220%
	25370 Purchase of Moveable Equipment	\$0	\$82,933	\$109,092	n/a	32%
	25380 Purchase of Mobile or Fixed Equipment	\$28,302	\$25,750	\$14,527	-49%	-44%
	51100 Bonds, PRINCIPAL OF DEBT	\$35,000	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$0	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$8,040	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$330,095	\$88,500	\$87,500	-73%	-1%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$33,582	\$62,895	\$67,451	101%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$249,085	\$976,178	\$1,894,004	> 500%	94%
<b>Nonoperational Total</b>		<b>\$1,799,884</b>	<b>\$1,325,704</b>	<b>\$2,204,014</b>	<b>22%</b>	<b>66%</b>
<b>prorated</b>						
	26491 PERF	\$112,121	\$99,721	\$120,994	8%	21%
	26492 Social Security	\$452,639	\$537,555	\$548,380	21%	2%
	26493 Workmen's Compensation	\$31,201	\$57,245	\$51,493	65%	-10%
	26494 Group Insurance	\$490,057	\$1,053,970	\$1,072,712	119%	2%
	26496 Unemployment Compensation	\$3,165	\$2,848	\$9,629	204%	238%
	26498 Severance/Early Retirement Pay	\$39,147	\$108,667	\$76,686	96%	-29%
<b>prorated Total</b>		<b>\$1,128,330</b>	<b>\$1,860,006</b>	<b>\$1,879,895</b>	<b>67%</b>	<b>1%</b>
<b>Not Categorized</b>						
	59000 Other Debt Services	\$5,000	\$0	\$0	-100%	n/a
<b>Not Categorized Total</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$6,615,538	\$8,239,360	\$8,275,936	25%	0%	57.8%	58.4%	55.3%
Student Instructional Support	\$628,998	\$942,189	\$1,064,062	69%	13%	5.5%	6.7%	7.1%
Overhead and Operational	\$2,388,651	\$3,611,578	\$3,431,262	44%	-5%	20.9%	25.6%	22.9%
Nonoperational	\$1,799,884	\$1,325,704	\$2,204,014	22%	66%	15.7%	9.4%	14.7%
Not Categorized	\$5,000	\$0	\$0					
<b>Grand Total</b>	<b>\$11,438,071</b>	<b>\$14,118,831</b>	<b>\$14,975,274</b>	<b>31%</b>	<b>6%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>63.3%</b>	<b>65.0%</b>	<b>62.4%</b>